

SENATE AMENDMENTS

2nd Printing

By: Shine, Darby, Stephenson, et al.

H.J.R. No. 34

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to provide for a temporary local option exemption from ad valorem
3 taxation of a portion of the appraised value of certain property
4 damaged by a disaster.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 2, Article VIII, Texas Constitution, is
7 amended by adding Subsection (e) to read as follows:

8 (e) The Legislature by general law may provide that a person
9 who owns property located in an area declared by the governor to be
10 a disaster area following a disaster is entitled to a temporary
11 exemption from ad valorem taxation by a political subdivision of a
12 portion of the appraised value of that property if the exemption is
13 adopted by the governing body of the political subdivision. The
14 Legislature by general law may prescribe the method of determining
15 the amount of the exemption authorized by this subsection and the
16 duration of the exemption and may provide additional eligibility
17 requirements for the exemption.

18 SECTION 2. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 5, 2019.
20 The ballot shall be printed to permit voting for or against the
21 proposition: "The constitutional amendment authorizing the
22 legislature to provide for a temporary local option exemption from
23 ad valorem taxation of a portion of the appraised value of certain
24 property damaged by a disaster."

ADOPTED

MAY 19 2019

Letay Spaw
Secretary of the Senate

By: *Paul Bellercont*

H.J.R. No. 34

Substitute the following for H.J.R. No. 34:

By: *Paul Bellercont*

C.S. H.J.R. No. 34

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22 taxation of a portion of the appraised value of certain property
23 damaged by a disaster."

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 20, 2019

TO: Honorable Dennis Bonnen, Speaker of the House, House of Representatives

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HJR34 by Shine (Proposing a constitutional amendment authorizing the legislature to provide for a temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.), **As Passed 2nd House**

No fiscal implication to the State is anticipated, other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$177,289.

The resolution would propose an amendment to Article 8, Section 2, of the Texas Constitution, to permit the Legislature to provide for a disaster exemption for property located in a Governor-declared disaster area.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government other than the cost of publication. Any fiscal impact would depend on the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$177,289.

The proposed amendment would be submitted to voters at an election to be held November 5, 2019.

Local Government Impact

The proposed constitutional amendment alone would have no fiscal implication to units of local government. Any fiscal implication would be attributable to the corresponding enabling legislation.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SJS

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 16, 2019

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Property Tax

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HJR34 by Shine (proposing a constitutional amendment authorizing the legislature to provide for a temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.), **Committee Report 2nd House, Substituted**

No fiscal implication to the State is anticipated, other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$177,289.

The resolution would propose an amendment to Article 8, Section 2, of the Texas Constitution, to permit the Legislature to provide for a disaster exemption for property located in a Governor-declared disaster area.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government other than the cost of publication. Any fiscal impact would depend on the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$177,289.

The proposed amendment would be submitted to voters at an election to be held November 5, 2019.

Local Government Impact

The proposed constitutional amendment alone would have no fiscal implication to units of local government. Any fiscal implication would be attributable to the corresponding enabling legislation.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SJS

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 8, 2019

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Property Tax

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HJR34 by Shine (Proposing a constitutional amendment authorizing the legislature to provide for a temporary local option exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.), **As Engrossed**

No fiscal implication to the State is anticipated, other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$177,289.

The resolution would propose an amendment to Article 8, Section 2, of the Texas Constitution, to permit the Legislature to provide for a disaster exemption if adopted by the governing body of a political subdivision for property located in an area declared by the Governor to be a disaster area.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government other than the cost of publication. Any fiscal impact would depend on the corresponding enabling legislation (HB 492).

The cost to the state for publication of the resolution is \$177,289.

The proposed amendment would be submitted to voters at an election to be held November 5, 2019.

Local Government Impact

The proposed constitutional amendment alone would have no fiscal implication to units of local government. Any fiscal implication would be attributable to the corresponding enabling legislation.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SJS

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

March 19, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HJR34 by Shine (Proposing a constitutional amendment authorizing the legislature to provide for a temporary local option exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster.), **As Introduced**

No fiscal implication to the State is anticipated, other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$177,289.

The resolution would propose an amendment to Article 8, Section 2, of the Texas Constitution, to permit the Legislature to provide for a disaster exemption if adopted by the governing body of a political subdivision for property located in an area declared by the Governor to be a disaster area.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government other than the cost of publication. Any fiscal impact would depend on the corresponding enabling legislation (HB 492).

The cost to the state for publication of the resolution is \$177,289.

The proposed amendment would be submitted to voters at an election to be held November 5, 2019.

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